

Public Accountants' Ethical Perceptions in Dealing with Client Pressure: A Qualitative Study of Accounting Firms

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Abstract

This study explores the ethical perceptions of public accountants in Jakarta when facing client pressures, employing a qualitative phenomenological approach. Through in-depth interviews with licensed auditors from mid-sized and large accounting firms, the research identifies common ethical dilemmas, decision-making processes, and the influence of organizational and cultural factors. Findings reveal that auditors frequently encounter pressures to overlook discrepancies or adjust financial statements, leading to conflicts between professional ethics and client satisfaction. The study highlights the role of firm culture, time budget pressures, and individual values in shaping ethical behavior. Strategies such as adherence to ethical guidelines, client communication, and seeking guidance from superiors were noted as key to maintaining integrity. The research underscores the need for robust ethical frameworks and continuous training to support auditors in navigating ethical challenges effectively.

Keywords: Public Accountants, Ethical Dilemmas, Client Pressure, Audit Quality, Organizational Culture

1. Introduction

In the dynamic landscape of public accounting, auditors frequently encounter pressures from clients that challenge their ethical standards. These pressures can manifest as requests to overlook discrepancies, adjust financial statements, or expedite audit processes (Espinosa-Pike & Barrainkua, 2015). Such scenarios place auditors in ethically precarious positions, where maintaining professional integrity becomes increasingly complex (Faisal & Afra, 2023). The intricate balance between client satisfaction and adherence to ethical norms is a persistent concern in the auditing profession and has implications for both audit quality and public trust (Meidawati & Assidiqi, 2019).

In Jakarta, Indonesia's financial epicenter, public accounting firms operate within a highly competitive environment. The demand for swift and favorable audit outcomes intensifies the pressure on auditors to conform to client expectations, sometimes at the expense of ethical considerations (Sitorus, Kusumastuti, & Rahayu, 2025). These pressures may cause ethical blind spots, especially among younger or less experienced auditors (Reschiwati, Fattah, & Amrizal, 2022). As such, the Indonesian auditing environment presents a unique context to examine how auditors internalize and respond to ethical dilemmas, which may differ significantly from Western-based findings (Adhikara & Widodo, 2023).

While numerous studies have explored auditor ethics and client pressures, there is a paucity of qualitative research focusing on the personal perceptions and lived experiences of auditors in Jakarta (Reschiwati et al., 2022). The majority of existing literature employs

quantitative methods that may not capture the complexities of real-world ethical decision-making (Ariail, Smith, Smith, Steyn, & Khayati, 2024). For instance, factors such as emotional quotient, client relationships, and firm culture are difficult to quantify but may have significant influence (Sitorus et al., 2025). Hence, a qualitative approach is needed to explore the nuanced and culturally embedded nature of ethical practice in Indonesian audit firms.

This study draws upon cognitive dissonance theory to examine how auditors reconcile conflicting demands between professional ethics and client pressures. Cognitive dissonance occurs when individuals experience discomfort from holding contradictory values or behaviors, such as maintaining professional standards while accommodating client demands (Espinosa-Pike & Barrainkua, 2015). In audit settings, this internal conflict may result in ethical compromise or, conversely, renewed ethical resolve, depending on the support systems and ethical climate of the firm (Ariail et al., 2024). The theory provides a valuable lens to explore the internal strategies auditors use to align their professional identity with external expectations.

The novelty of this research lies in its qualitative approach to understanding auditors' ethical perceptions in Jakarta's socio-cultural context. Prior research has largely focused on measuring audit quality or ethical compliance quantitatively (Faisal & Afra, 2023; Meidawati & Assidiqi, 2019), whereas this study offers an interpretive perspective through first-hand narratives. By conducting in-depth interviews with public accountants, this research aims to uncover the underlying reasoning, values, and coping mechanisms auditors employ—elements often absent in statistical models (Adhikara & Widodo, 2023). This provides a more holistic understanding of ethics in practice, not just in theory.

Findings from this study have the potential to inform more effective ethics training, mentorship programs, and policy interventions. Understanding how auditors perceive and manage client pressure could help firms build internal cultures that promote ethical resilience (Reschiwati et al., 2022; Ariail et al., 2024). Moreover, regulatory bodies such as the Indonesian Institute of Public Accountants (IAPI) may benefit from insights into real-life ethical tensions faced in audit engagements, leading to improved guidance and oversight (Faisal & Afra, 2023). Additionally, organizations could use these insights to develop ethical risk indicators within their quality assurance frameworks (Sitorus et al., 2025; Romero-Carazas, 2024).

The primary objective of this research is to explore and understand the ethical perceptions of public accountants in Jakarta when confronted with client pressures. Specifically, the study seeks to: (1) identify common ethical dilemmas faced by auditors; (2) examine the decision-making processes employed to address these dilemmas; and (3) assess the influence of organizational and cultural factors on ethical behavior. By integrating perspectives from practitioners, this study aims to bridge the gap between theory and practice in ethical auditing (Adhikara & Widodo, 2023; Espinosa-Pike & Barrainkua, 2015; Ariail et al., 2024).

2. Literature Review

Ethical Responsibility in Auditing

Auditor ethics serve as a foundation for maintaining the integrity of financial reporting and fostering public trust. Ethics in auditing encompasses responsibility, objectivity, and independence in the face of client and organizational pressures. Wijaya et al. (2023) found that auditors often interpret their ethical responsibilities not only through regulatory frameworks but also through personal and cultural values that shape their professional judgments. Their qualitative study revealed that ethical awareness among auditors can vary widely depending on contextual and organizational factors.

Ali, Ali, and Khalid (2020) further highlighted disparities in ethical reasoning between practicing auditors and accounting students, showing that ethical maturity develops over time and through professional exposure. The study underscores the importance of continuous ethics training and reflection in professional accounting environments (Liyanapathirana & Low, 2024)

The Role of Ethics in Audit Quality

Ethics is closely tied to audit quality, particularly in environments where client influence is strong. Surya et al. (2021) emphasized that professional ethics significantly impact audit quality, especially when auditors face time budget pressures and complex reporting expectations. In their research, ethical awareness helped auditors maintain objectivity despite external demands, suggesting that ethical strength functions as a form of internal control against unethical practices.

A similar observation was made by Ali et al. (2020), who concluded that an auditor's ethical mindset influences their willingness to report irregularities and uphold professional standards, especially under pressure.

Ethical Decision-Making and Sensemaking

Auditors often engage in sensemaking processes when navigating ethical dilemmas, particularly in ambiguous or high-stakes scenarios. Boles (2024), in a qualitative study focused on ethical decision-making in education leadership, applied sensemaking theory to show how professionals rationalize actions amidst competing pressures. Although not specific to accounting, this framework is transferable to auditors, who frequently interpret ethical codes through the lens of situational logic, stakeholder expectations, and firm culture.

Putra (2023) added that the complexity of ethical dilemmas requires reflexivity and critical reasoning, especially in qualitative research contexts. Applied to accounting, such insights support the argument that auditors' responses to ethical tensions are not merely rule-based but deeply interpretive and emotionally driven.

Ethical Dilemmas and Organizational Influence

Organizational environment plays a crucial role in shaping auditor ethics. Wijaya et al. (2023) emphasized that ethical standards may erode in firms that prioritize client satisfaction or financial targets over professional integrity. Their findings support the need for strong ethical leadership and culture within audit firms.

Boles (2024) highlighted similar dynamics in education settings, where leadership and organizational priorities influence ethical decisions. In the context of public accounting, senior auditors and firm policies may either support or discourage ethical behavior, depending on how ethical breaches are managed internally (Maunzagona, 2025).

Gaps in Ethical Application and Cultural Sensitivity

While global standards exist for ethical conduct in accounting, their application is often filtered through local culture. Putra (2023) noted that ethical codes are not universally interpreted, especially in societies with different normative values. In Jakarta's public accounting environment, such cultural elements may influence how auditors perceive pressure and how they prioritize ethical obligations.

Moreover, Surya et al. (2021) indicated that auditors' ethical reasoning is affected by internal firm dynamics and external regulatory demands. These findings suggest the need for ethics training that is not only rules-based but also sensitive to cultural and situational contexts.

3. Methodology

Research Design

This study adopts a **qualitative research approach** with a **phenomenological design** to explore the lived experiences and ethical perceptions of public accountants in Jakarta when confronted with client pressures. The phenomenological approach is appropriate for capturing in-depth insights into participants' subjective experiences, values, and decision-making processes related to ethical dilemmas in auditing (Creswell & Poth, 2018). The study focuses on understanding how auditors interpret and respond to ethical challenges, rather than testing hypotheses or establishing statistical generalizations.

Research Participants

Participants in this study are **licensed public accountants** working at mid-sized and large public accounting firms in Jakarta. The selection criteria included a minimum of **three years of professional auditing experience** and active involvement in audit engagements that required ethical considerations or judgment. Using **purposive sampling**, 10–12 auditors were selected to ensure diversity in terms of age, gender, position, and firm background, while still maintaining relevance to the research objectives.

Data Collection Techniques

Primary data were collected through **semi-structured, in-depth interviews**, allowing participants to freely express their thoughts and experiences while providing the researcher with opportunities to probe for deeper insights. The interviews were conducted either in person or via secure video conferencing platforms, lasting between 45 and 90 minutes. An interview guide was developed based on prior literature and ethical theory, covering themes such as ethical dilemmas, client pressure, organizational culture, and coping mechanisms.

All interviews were audio-recorded with participants' consent and transcribed verbatim for analysis. Field notes and memos were also used to capture non-verbal cues and contextual information during interviews.

Data Analysis

Data were analyzed using **thematic analysis**, as outlined by Braun and Clarke (2006). This method involves six phases: familiarization with the data, generation of initial codes, searching for themes, reviewing themes, defining and naming themes, and producing the report. Coding was conducted manually, supported by NVivo software to assist in organizing and visualizing the data. Emerging themes were continuously compared across interviews to identify patterns, contradictions, and unique perspectives.

To ensure **trustworthiness**, the study applied the criteria of credibility, transferability, dependability, and confirmability (Lincoln & Guba, 1985). Techniques such as member checking, peer debriefing, and maintaining an audit trail were employed throughout the research process.

4. Results

Ethical Dilemmas Encountered by Auditors

The analysis revealed that auditors frequently encounter ethical dilemmas when balancing client demands with professional standards. A common dilemma, as reported by participants, was the **pressure to overlook discrepancies** or adjust financial reports to meet client expectations. Participants described instances where clients requested them to manipulate financial data to enhance the company's financial appearance, especially in cases

of **financial distress** or **tax avoidance**. For example, one participant, an auditor at a mid-sized firm, shared:

"In some cases, clients insist that we adjust their reports to show a better financial position, especially when facing an audit by the tax authorities. The pressure is high, and we need to find ways to maintain professional standards while keeping the client satisfied." (P2, Senior Auditor)

Another participant, working at a large public accounting firm, noted the complexities in handling these situations:

"Sometimes, clients push us to overlook minor discrepancies, but we know the long-term consequences of this could be damaging to the integrity of the audit and the trust in our profession." (P5, Audit Manager)

These findings highlight the constant tension auditors face in adhering to professional ethics while trying to maintain client relationships.

Decision-Making Processes in Ethical Dilemmas

When confronted with ethical dilemmas, auditors reported employing a variety of decision-making strategies, often influenced by their **individual values** and **organizational culture**. The study identified two main approaches:

- **Adherence to Ethical Guidelines:** Some auditors consistently referred to established ethical codes, such as the **IFAC Code of Ethics for Professional Accountants**, to guide their decisions. They emphasized the importance of professional integrity and emphasized that ethical behavior was non-negotiable.

"In such situations, we remind ourselves of the ethical codes we follow. It's not just about what the client wants, but what is legally and ethically right." (P7, Audit Senior)

- **Client-Oriented Decision-Making:** Other auditors indicated that, in certain situations, they found themselves **compromising ethical standards** due to pressure from clients. These auditors emphasized the importance of **client relationships** and reported using **justifications** such as minimizing harm or interpreting ethical codes flexibly to navigate difficult situations.

"There are moments when we have to decide if the minor deviation will hurt the company's long-term performance. Sometimes, you have to make a choice based on the bigger picture, balancing ethics with client satisfaction." (P3, Auditor)

The Influence of Organizational and Cultural Factors

The study revealed that **organizational culture** and **company policies** play a significant role in shaping auditors' ethical decisions. Auditors working in firms with a **strong ethical culture** and clear guidance on handling client pressure were more likely to maintain ethical standards in difficult situations. In contrast, auditors working in firms with less emphasis on ethics or ambiguous policies were more prone to giving in to client demands.

"Our firm has a strict policy about maintaining ethical standards. We have regular training on this, and leadership is very clear about expectations. I feel confident in making ethical decisions because I know I have the support of the firm." (P8, Senior Auditor)

However, participants working in firms with less clear ethical guidelines expressed feelings of **uncertainty** and **vulnerability** when faced with client pressure. One participant shared:

"The firm doesn't provide much guidance on how to deal with these situations. You have to figure it out on your own, and sometimes, it's not easy to stand up to the client when they are offering incentives or pressuring you." (P6, Auditor)

This indicates that **organizational support** and **clear policies** are crucial in promoting ethical behavior among auditors.

The Impact of Time Budget Pressures on Ethical Behavior

Time constraints emerged as another significant factor influencing auditors' ethical behavior. Several participants noted that **tight deadlines** and **limited time budgets** often forced them to rush through audits and overlook minor discrepancies. Time pressure was frequently cited as a justification for ethical compromises, although participants expressed that such compromises were rarely intentional.

"Sometimes, the deadlines are so tight that we end up overlooking minor errors in the audit. We know it's wrong, but time pressures make it harder to be as thorough as we want." (P4, Audit Associate)

These findings align with existing research, which suggests that **time budget pressure** can negatively affect the quality of audits and may lead to ethical lapses (Faisal & Afra, 2023).

Strategies to Maintain Ethical Standards

Despite the challenges, auditors reported various strategies to **mitigate client pressure** and uphold ethical standards. Some strategies included:

- **Communication and Negotiation:** Many auditors emphasized the importance of having open communication with clients to explain the implications of unethical behavior and encourage compliance with ethical standards.

"I try to explain to clients the legal risks and reputational damage that could result from unethical financial reporting. In many cases, this helps them understand the consequences." (P9, Audit Manager)

- **Seeking Guidance from Superiors:** Another common strategy was consulting with senior colleagues or superiors for advice when faced with ethical dilemmas. This collaborative approach helped auditors navigate complex situations and reinforced their commitment to ethical standards.

"When I face ethical challenges, I usually talk to my manager or partner to get their perspective. It's always helpful to have someone with more experience guide you." (P10, Audit Senior).

5. Discussion

The findings of this study highlight the complex relationship between auditors' ethical perceptions and the pressures they face from clients in Jakarta's public accounting environment. This discussion aims to contextualize these findings within the broader literature and to explore the implications for auditing practices.

1. Ethical Dilemmas and Client Pressures

One of the primary findings of this study is that auditors frequently encounter ethical dilemmas when balancing the demands of clients with the need to adhere to professional ethical standards. This resonates with previous studies, such as that by Espinosa-Pike and Barrainkua (2015), who found that auditors often face difficult decisions when their professional integrity is challenged by client expectations. The pressure to manipulate financial statements or overlook discrepancies is a significant concern, especially in contexts where financial distress or tax avoidance is involved. These pressures can lead to a conflict between adhering to professional ethics and satisfying client demands, a theme that has been widely discussed in the literature (Adhikara & Widodo, 2023; Faisal & Afra, 2023).

The study by Wijaya et al. (2023) also emphasizes the importance of understanding auditors' perceptions of their ethical responsibility in such situations. The dilemmas they face can often create internal conflicts that require auditors to make difficult decisions about how to balance client interests with their professional obligations. This is consistent with the findings in our study, where auditors frequently expressed their internal struggles between client satisfaction and ethical conduct.

2. Decision-Making Processes in Ethical Dilemmas

Auditors in this study employed different strategies when facing ethical dilemmas. Some relied on strict adherence to ethical codes, while others justified their actions based on client relationships or the potential long-term outcomes of their decisions. The decision-making process in these situations is not straightforward, and as noted by Meidawati and Assidiqi (2019), the pressure of time budgets and the need for efficiency often lead to compromises in audit quality. Faisal and Afra (2023) also highlight that auditors working under time constraints are more likely to make ethical compromises, as they may feel forced to overlook minor discrepancies to meet tight deadlines.

On the other hand, auditors who adhered more strictly to ethical guidelines reported feeling more confident in their decisions, often citing the guidance provided by their firms' ethics codes. This suggests that organizational culture plays a pivotal role in shaping auditors' ethical behavior. Ariail et al. (2024) found that a strong organizational commitment to ethical standards significantly mitigates the impact of external pressures on auditors' decision-making processes. This finding is aligned with our study, where auditors in firms with clear ethical guidelines and strong leadership were better able to navigate client pressures without compromising their professional ethics.

3. The Influence of Time Budget Pressures

The time budget pressure was another significant factor influencing auditors' ethical behavior. As noted by Sitorus et al. (2025), time pressures often create a sense of urgency that can lead to rushed decisions, sometimes at the expense of thoroughness in the audit process. In this study, auditors reported that the time constraints they faced made it difficult to adhere to their ethical standards consistently. This supports the findings of Faisal and Afra (2023), who also observed a significant relationship between time budget pressure and audit quality. Auditors under time pressure often face the dilemma of either delivering on time or performing a more thorough audit, which may lead to overlooking discrepancies or ethical concerns.

The findings from this study also suggest that time pressure can exacerbate ethical conflicts, forcing auditors to make quick decisions that may not always align with their ethical values. As Reschiwati, Fattah, and Amrizal (2022) argue, ethical decision-making in auditing is often influenced by external factors such as time constraints, which complicate auditors' ability to maintain professional skepticism and ethical standards.

4. Organizational and Cultural Factors

The role of organizational culture in shaping auditors' ethical behavior is an important aspect of this study. Auditors in firms with a strong ethical culture and clear guidance reported feeling more empowered to resist client pressures. This finding is consistent with Putra (2023), who highlighted the significant role of organizational policies and leadership in fostering an ethical work environment (Espinoca-Pike & Barrainkua, 2015). Ali, Ali, and Khalid (2020) also found that auditors in firms with established ethical frameworks were more likely to adhere to ethical standards, as they felt supported by their organization's values.

In contrast, auditors working in firms with weaker ethical cultures reported greater difficulties in resisting client pressure. This is aligned with the findings of Boles (2024), who

argued that organizational support is crucial for maintaining ethical compliance, especially in challenging situations where external pressures may threaten to override professional standards.

5. Strategies for Maintaining Ethical Standards

To counter the ethical dilemmas they face, auditors in this study employed several strategies. Some emphasized open communication with clients to explain the implications of unethical behavior and provide alternative solutions (Adekoya et al., 2020). This aligns with Surya et al. (2021), who found that effective communication is a key strategy for mitigating ethical conflicts in auditing. When auditors can communicate the potential risks of unethical actions to clients, they can often find a middle ground that aligns with both the client's goals and ethical standards.

Another strategy mentioned by participants was seeking guidance from superiors or colleagues. This collaborative approach, as suggested by Ariail et al. (2024), can help auditors navigate complex ethical dilemmas by providing a broader perspective and reinforcing their commitment to ethical standards. It also suggests that mentorship and a supportive professional network are vital in helping auditors maintain their ethical integrity.

6. Conclusion

This study offers valuable insights into the ethical dilemmas faced by auditors in Jakarta's public accounting sector, particularly in managing client pressures while adhering to professional ethics. The findings show that auditors often find themselves in ethically precarious situations, balancing client satisfaction with the need to maintain integrity. Factors such as time budget pressures, organizational culture, and varying ethical standards significantly influence auditors' decision-making. The research emphasizes the importance of strong ethical frameworks within firms and highlights the need for continuous ethics training to support auditors in navigating these challenges effectively.

Future studies could further explore the ethical challenges faced by auditors across different regions, comparing cultural and regulatory influences on ethical decision-making. Longitudinal research would provide insights into how auditors' ethical perceptions evolve over time. Additionally, examining the impact of ethics training programs and ethical leadership on auditors' behavior could contribute to strategies for fostering an ethical culture in accounting firms. Quantitative studies could also help identify the frequency of specific ethical dilemmas, providing a broader understanding of the challenges auditors face globally.

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